

FLINTSHIRE COUNTY COUNCIL**REPORT TO:** **CABINET****DATE:** **TUESDAY, 17 MARCH 2015****REPORT BY:** **CORPORATE FINANCE MANAGER****SUBJECT:** **CAPITAL PROGRAMME 2014/15 (MONTH 9)****1.00** **PURPOSE OF REPORT**

1.01 To provide Members with the Month 9 (End of December) capital programme information for 2014/15.

2.00 **BACKGROUND**

2.01 The Council approved a Housing Revenue Account (HRA) capital programme for 2014/15 of £12.106m and a Council Fund (CF) capital programme of £20.970m at its meeting of 18th February 2014.

2.02 For presentational purposes the capital programme is shown as a whole, with sub totals for Council Fund and HRA. In reality the HRA programme is ring-fenced and can only be used for HRA purposes.

3.00 **CONSIDERATIONS****3.01** **Programme - Changes since Budget approval**

3.01.1 The table below sets out how the programme has changed during 2014/15 to date. Detailed cumulative information relating to each programme area is provided in Appendix A, and summarised below -

REVISED PROGRAMME	Original Budget 2014/15	Rollover from 2013/14	Changes (Previous)	Changes - This Period	Rollover to 2015/16	Savings	Revised Budget 2014/15
	£m	£m	£m	£m	£m	£m	£m
Chief Executives	0.015	0.007	0	0	0	0	0.022
People & Resources	0.075	0.086	0.002	(0.015)	0	(0.060)	0.088
Governance	0.795	0.935	0	0	(0.065)	0	1.665
Education & Youth	9.228	2.212	1.457	(1.748)	(1.041)	(0.018)	10.090
Social Care	0	0	0.642	0	0	0	0.642
Community & Enterprise	2.848	2.654	1.500	1.247	(0.115)	0	8.134
Planning & Environment	1.709	0.923	(0.930)	0.111	(0.339)	0	1.474
Transport & Streetscene	5.345	0.578	0.851	0.060	(0.089)	0	6.745
Organisational Change 1	0	0.038	0	0.015	0	0	0.053
Organisational Change 2	0.955	0.301	0.025	0	0	0	1.281
Council Fund Total	20.970	7.734	3.547	(0.330)	(1.649)	(0.078)	30.194
Housing Revenue Account	12.106	0	0.530	(0.205)	0	0	12.431
Programme Total	33.076	7.734	4.077	(0.535)	(1.649)	(0.078)	42.625

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3.02 Rollover from 2013/14

- 3.02.1 Rollover occurs when schemes due to be completed in a given financial year are delayed, possibly due to procurement issues/weather or if funding from external sources is altered e.g. rephasing of Welsh Government (WG) grants and are therefore not completed until the following year.
- 3.02.2 Revised rollover sums of £5.830m were agreed in year as part of the quarterly reports to Cabinet and of £1.904m as part of the outturn report to Cabinet on 15th July, 2014, giving a total rollover amount of £7.734m.
- 3.02.3 For Early Identified Rollover (EIR) into 2015/16 see Section 3.05.

3.03 Changes during this period

- 3.03.1 Changes during this period have resulted in a net decrease in the programme total of £0.535m (CF £0.330m, HRA £0.205m). A summary of the changes, showing major items, is shown in the table below -

CHANGES DURING THIS PERIOD	
<u>COUNCIL FUND</u>	£m
Increases	
Vibrant and Viable Places WG Grant Allocation	1.625
Transition to 21st Century Schools reprofiled WG Grant Allocation	1.259
Other Aggregate Increases	0.185
	3.069
Decreases	
Transition to 21st Century schools reprofiling of Borrowing	(2.780)
Affordable Housing - Use of Developer Contributions	(0.392)
Other Aggregate Decreases	(0.227)
	(3.399)
Total	(0.330)
	£m
<u>HRA</u>	
Decreases	
Reduction in CERA budget required	(0.205)
	(0.205)
Total	(0.205)

- 3.03.2 Reasons for changes in the programme total this quarter are an increase in grant funding from WG Vibrant and Viable Places and a reprofiled WG Grant allocation for 21st Century Schools. With a reduced spend on 21st Century schools more use is being made of time limited WG grant funding with the requirement for prudential borrowing delayed until later in the programme.
- 3.03.3 Developers contributions towards Affordable Housing are now being held on the balance sheet until such time as schemes are identified and progressed.

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3.03.4 Within the HRA reduced expenditure has resulted in a decrease in the amount of revenue funding required to finance the programme.

3.03.5 Within People and Resources is a centrally held provision for urgent Health and Safety issues. These funds are reallocated to relevant programme areas as they are requested and approved. Minor reallocations have taken place this quarter.

3.04 Capital Expenditure compared to Budget

3.04.1 Actual expenditure at the end of December (Month 9) across the whole of the programme is £23.037m. The breakdown of expenditure is analysed in the following table, along with the percentage spend against budget. This shows that 54.04% of the budget has been spent across the programme (CF 51.84% and HRA 59.39%). Corresponding figures for Month 9 2013/14 were 61.31% (CF 60.03% and HRA 64.58%). Historically the majority of expenditure on the programme occurs in the final 2 quarters of the financial year.

EXPENDITURE	Revised Budget	Cumulative Expenditure Month 9	Percentage Spend v Budget	Projected Outturn	Variance Budget v Outturn (Under)/Over
	£m	£m	%	£m	£m
Chief Executives	0.022	0.002	9.65	0.016	(0.006)
People & Resources	0.088	0	0.00	0.088	0
Governance	1.665	0.927	55.69	1.285	(0.380)
Education & Youth	10.090	5.236	51.89	10.026	(0.064)
Social Care	0.642	0.069	10.78	0.642	0
Community & Enterprise	8.134	4.356	53.55	6.574	(1.560)
Planning & Environment	1.474	0.696	47.22	1.292	(0.182)
Transport & Streetscene	6.745	3.336	49.46	6.745	0.000
Organisational Change 1	0.053	0.147	278.05	0.020	(0.033)
Organisational Change 2	1.281	0.884	68.98	1.281	0
Council Fund Total	30.194	15.654	51.84	27.969	(2.225)
Housing Revenue Account	12.431	7.383	59.39	12.428	(0.003)
Programme Total	42.625	23.037	54.04	40.397	(2.228)

3.04.2 The table also shows the projected outturn (spend as at the end of the financial year) of £40.397m. It can be seen that on the Council Fund there is a projected underspend against budget of £2.225m and for the HRA a projected underspend of £0.003m.

3.04.3 Details of the variances for individual programme areas are listed in Appendix B, which includes the reasons, and the required remedial action, where those variances exceed 10% of the budget. In addition, where EIR into 2015/16 has been identified, this is also included in the narrative.

3.05 Rollover into 2015/16

3.05.1 As at Month 9 additional EIR of £2.225m has been identified which reflects reviewed spending plans across all programme areas; these committed amounts have been identified as now required to meet the cost of programme works in 2015/16.

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3.05.2 Information relating to each programme area is contained in Appendix B and summarised in the table below:-

ROLLOVER INTO 2015/16	Month 4	Month 6	Month 9	Total
	£m	£m	£m	£m
Chief Executives			0.006	0.006
Governance		0.065	0.380	0.445
Education & Youth	0.026	1.015	0.064	1.105
Community & Enterprise	0.115		1.560	1.675
Planning & Environment	0.135	0.204	0.182	0.521
Transport & Streetscene		0.089		0.089
Organisational Change 1			0.033	0.033
Council Fund	0.276	1.373	2.225	3.874
Housing Revenue Account	0	0	0	0

3.06 Savings

3.06.1 Savings of £0.018m have been identified in the current period as a result of works at Sychdyn Artificial Turf Pitch being carried out under budget. This brings the total savings to £0.078m as per the table below.

IDENTIFIED SAVINGS	
	Savings
	£m
Corporate Finance	(0.060)
Education & Youth	(0.018)
Total	(0.078)

3.07 Financing

3.07.1 The capital programme is financed as summarised below:-

FINANCING RESOURCES	General Financing ¹	Specific Financing ²	Total Financing
	£m	£m	£m
Latest Monitoring			
Council Fund	11.829	18.365	30.194
Housing Revenue Account	5.525	6.906	12.431
	17.354	25.271	42.625
Total Financing Resources	17.354	25.271	42.625

1 Supported Borrowing / General Capital Grant / Capital Receipts / MRA
2 Grants & Contributions / CERA / Reserves / Prudential & Other Borrowing

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- 3.07.2 That element of the Council Fund total financed from general (non-specific) financing resources, relies in part on the generation of capital receipts from asset disposals. The continuing harsh economic climate is impacting on the ability to achieve the budgeted level of anticipated capital receipts, a situation that is likely to continue until the economy picks up at some future point. The capital receipts situation is being closely monitored as part of overall capital monitoring arrangements.
- 3.07.3 The overall position for 2014/15 (including the capital receipts impact) is summarised below:-

FUNDING OF APPROVED SCHEMES		
	£m	£m
Shortfall from 2013/14		1.578
Increases		
In year receipts shortfall		
New Pressures	0.030	0.030
Decreases		
Projected In year receipts	(1.617)	
Identified Savings	(0.078)	
Unallocated Headroom	(0.003)	(1.698)
Projected shortfall / (surplus) to 2015/16		(0.090)

The latest position projects total receipts at year end of £2.105m, with £0.488m funding in year schemes, leaving a surplus of £1.617m. Receipts as at Month 9 total £1.174m.

The outturn shortfall in 2013/14 was £1.578m, which, together with some minor adjustments and the **projected** level of capital receipts, currently indicates a total surplus in 2014/15 of £0.090m.

- 3.07.4 The situation regarding disposals remains fluid in this economic climate and hence it is difficult to predict with certainty when disposals will be delivered. It is therefore suggested that the Council continues to monitor the disposals programme closely and will bring further updates to Cabinet in future capital monitoring reports

4.00 **RECOMMENDATIONS**

4.01 Cabinet is requested to:-

- Note and approve the report.
- Approve the rollover adjustments in 3.05.2.

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5.00 FINANCIAL IMPLICATIONS

5.01 As set out in Sections 2 and 3 of the report.

6.00 ANTI POVERTY IMPACT

6.01 None as a direct result of this report.

7.00 ENVIRONMENTAL IMPACT

7.01 Many of the schemes in the programme are designed to improve the environment, infrastructure and assets of the Authority.

8.00 EQUALITIES IMPACT

8.01 None as a direct result of this report.

9.00 PERSONNEL IMPLICATIONS

9.01 None as a direct result of this report.

10.00 CONSULTATION REQUIRED

10.01 None as a direct result of this report.

11.00 CONSULTATION UNDERTAKEN

11.01 None as a direct result of this report.

12.00 APPENDICES

12.01 Appendix A : Capital Programme - Changes During 2014/15
Appendix B : Variances

LOCAL GOVERNMENT (ACCESS TO INFORMATION ACT) 1985 BACKGROUND DOCUMENTS

Capital Programme Monitoring Papers 2014/15.

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APPENDIX A

CAPITAL PROGRAMME - CHANGES DURING 2014/15

	Original Budget 2014/15	Rollover from 2013/14	Changes (Previous)	Changes (Current)	Rollover to 2015/16	Savings	Revised Budget 2014/15
	£m	£m	£m	£m	£m	£m	£m
Council Fund :							
Chief Executives							
Clwyd Theatr Cymru	0.015	0.007	0	0	0	0	0.022
	0.015	0.007	0.000	0.000	0.000	0.000	0.022
People & Resources							
Corporate Finance	0.075	0.086	0.002	(0.015)	0	(0.060)	0.088
	0.075	0.086	0.002	(0.015)	0.000	(0.060)	0.088
Governance							
Information Technology	0.795	0.935	0	0	(0.065)	0	1.665
	0.795	0.935	0.000	0.000	(0.065)	0.000	1.665
Education & Youth							
Education - General	2.081	0	(1.801)	0	0	0	0.280
Primary Schools	0.040	0.278	1.510	0.037	(0.013)	(0.018)	1.834
Schools Modernisation	7.062	0.665	1.397	(1.720)	(0.940)	0	6.464
Secondary Schools	0	0.314	0.438	(0.037)	(0.016)	0	0.699
Special Education	0	0.955	(0.087)	(0.028)	(0.072)	0	0.768
Minor Works, Furn & Equip	0.045	0	0	0	0	0	0.045
	9.228	2.212	1.457	(1.748)	(1.041)	(0.018)	10.090
Social Care							
Partnerships & Performance	0	0	0.642	0	0	0	0.642
	0.000	0.000	0.642	0.000	0.000	0.000	0.642
Community & Enterprise							
Private Sector Renewal/Improvement	2.311	0.469	1.253	0.014	0	0	4.047
Travellers' Sites	0.150	0	(0.150)	0	0	0	0
Affordable Housing	0	0	0.392	(0.392)	0	0	0
Flintshire Connects	0.250	0.507	0.041	0	0	0	0.798
Town Centre Regeneration	0.137	1.676	(0.036)	0	(0.115)	0	1.662
Vibrant & Viable Places	0	0	0	1.625	0	0	1.625
Community Centres	0	0.002	0	0	0	0	0.002
	2.848	2.654	1.500	1.247	(0.115)	0.000	8.134
Planning & Environment							
Ranger Services	0.135	0.239	0.020	0	(0.237)	0	0.157
Energy Services	0.200	0	0	0.107	0	0	0.307
Engineering	1.065	0.591	(0.950)	0	(0.102)	0	0.604
Planning Grant Schemes	0	0	0	0.004	0	0	0.004
Townscape Heritage Initiatives	0.309	0.093	0	0	0	0	0.402
	1.709	0.923	(0.930)	0.111	(0.339)	0.000	1.474

CAPITAL PROGRAMME - CHANGES DURING 2014/15

	Original Budget 2014/15	Rollover from 2013/14	Changes (Previous)	Changes (Current)	Rollover to 2015/16	Savings	Revised Budget 2014/15
	£m	£m	£m	£m	£m	£m	£m
Transport & Streetscene							
Sustainable Waste Management	0	0.569	0.090	0	0	0	0.659
Highways	3.645	0.009	0.303	0.060	(0.089)	0	3.928
Local Transport Grant	0	0	1.443	0	0	0	1.443
Transportation	1.700	0	(0.985)	0	0	0	0.715
	5.345	0.578	0.851	0.060	(0.089)	0.000	6.745
Organisational Change 1							
Leisure Centres	0	0.029	0	0.015	0	0	0.044
Recreation - Other	0	0.008	0	0	0	0	0.008
Play Areas	0	0.001	0	0	0	0	0.001
	0.000	0.038	0.000	0.015	0.000	0.000	0.053
Organisational Change 2							
Administrative Buildings	0.955	0.301	0.025	0	0	0	1.281
	0.955	0.301	0.025	0.000	0.000	0.000	1.281
Housing Revenue Account :							
Housing Revenue Account							
Major Works	6.328	0	(3.239)	(0.175)	0	0	2.914
Accelerated Programmes	0.300	0	0.928	(0.110)	0	0	1.118
WHQS Improvements	4.000	0	3.319	0.080	0	0	7.399
Disabled Adaptations	1.000	0	0	0	0	0	1.000
Other Services	0.478	0	(0.478)	0	0	0	0
	12.106	0.000	0.530	(0.205)	0.000	0.000	12.431
Totals :							
Council Fund	20.970	7.734	3.547	(0.330)	(1.649)	(0.078)	30.194
Housing Revenue Account	12.106	0	0.530	(0.205)	0	0	12.431
Grand Total	33.076	7.734	4.077	(0.535)	(1.649)	(0.078)	42.625

CHIEF EXECUTIVES

Capital Budget Monitoring 2014/15 - Month 9

Programme Area	Total Budget £m	Actual Exp. £m	Projected Outturn £m	Variance (Under)/ Over £m	Variance %age %	Variance Prev Qtr £m	Cause of Variance	Action Required
Clwyd Theatr Cymru	0.022	0.002	0.016	(0.006)	(27.273)	0	Early Identified Rollover - Timing issue of installation of screens in the foyer	Request approval to move funding of £0.006m into 2015/16
Total	0.022	0.002	0.016	(0.006)	(27.273)	0.000		

PEOPLE & RESOURCES

Capital Budget Monitoring 2014/15 - Month 9

Programme Area	Total Budget £m	Actual Exp. £m	Projected Outturn £m	Variance (Under)/ Over £m	Variance %age %	Variance Prev Qtr £m	Cause of Variance	Action Required
Corporate Finance	0.088	0	0.088	0	0	0		
Total	0.088	0.000	0.088	0.000	0.000	0.000		

Variance = Budget v Projected Outturn

GOVERNANCE

Capital Budget Monitoring 2014/15 - Month 9

Programme Area	Total Budget £m	Actual Exp. £m	Projected Outturn £m	Variance (Under)/ Over £m	Variance %age %	Variance Prev Qtr £m	Cause of Variance	Action Required
Information Technology	1.665	0.927	1.285	(0.380)	(22.823)	(0.065)	Early Identified Rollover - £0.108m EDRMS Implementation is a major project with significant challenges and is invoiced when key milestones are achieved. £0.272 Microsoft Enterprise project will run into new year due to the length and complexity of project.	Request approval to move funding of £0.380m into 2015/16
Total	1.665	0.927	1.285	(0.380)	(22.823)	(0.065)		

Variance = Budget v Projected Outturn

EDUCATION & YOUTH

Capital Budget Monitoring 2014/15 - Month 9

Programme Area	Total Budget £m	Actual Exp. £m	Projected Outturn £m	Variance (Under)/ Over £m	Variance %age %	Variance Prev Qtr £m	Cause of Variance	Action Required
Education - General	0.280	0.124	0.273	(0.007)	(2.500)	0	Early Identified Rollover - former Croft Nursery to cover retention payable Dec 2015	Request approval to move funding of £0.007m into 2015/16
Primary Schools	1.834	1.189	1.815	(0.019)	(1.036)	0	Early Identified Rollover - Retentions falling due during 2015/16	Request approval to move funding of £0.019m into 2015/16
Schools Modernisation	6.464	3.306	6.464	0	0	(0.940)		
Community Youth Clubs	0	(0.003)	0	0	0.003	0		
Secondary Schools	0.699	0.294	0.661	(0.038)	(5.436)	(0.003)	Early Identified Rollover - Argoed High School retention due 2015/16	Request approval to move funding of £0.038m into 2015/16
Special Education	0.768	0.290	0.768	0	0	(0.072)	**Potential further EIR circa £300k, being held for SEN adaptations not yet known, re-active to pupil movement into and around the County	Make members aware of potential for EIR into 2015/16 at outturn
Minor Works, Furn & Equip	0.045	0.036	0.045	0	0	0		
Total	10.090	5.236	10.026	(0.064)	(0.634)	(1.015)		

Variance = Budget v Projected Outturn

SOCIAL CARE

Capital Budget Monitoring 2014/15 - Month 9

Programme Area	Total Budget £m	Actual Exp. £m	Projected Outturn £m	Variance (Under)/Over £m	Variance %age %	Variance Prev Qtr £m	Cause of Variance	Action Required
Partnerships & Performance	0.642	0.069	0.642	0	0	0		
Total	0.642	0.069	0.642	0.000	0.000	0.000		

Variance = Budget v Projected Outturn

COMMUNITY & ENTERPRISE

Capital Budget Monitoring 2014/15 - Month 9

Programme Area	Total Budget £m	Actual Exp. £m	Projected Outturn £m	Variance (Under)/Over £m	Variance %age %	Variance Prev Qtr £m	Cause of Variance	Action Required
Private Sector Renewal/Improvement	4.047	2.638	4.047	0	0	0		
Travellers' Sites	0	(0.003)	0	0		0	Credit relates to retention accrual not yet due	Balance will clear when invoice is paid
Flintshire Connects	0.798	0.343	0.400	(0.398)	(49.875)	0	Early Identified Rollover - Buckley Connects is now under review	Request approval to move funding of £0.398m into 2015/16
Town Centre Regeneration	1.662	0.302	0.500	(1.162)	(69.916)	0	Early Identified Rollover - Town Centre Regeneration is being delivered in tandem with the ERDF Town Centre Regeneration project. This has experienced delays to delivery which has resulted in lower expenditure in 2014/15 than forecast	Request approval to move funding of £1.162m into 2015/16.
Vibrant & Viable Places	1.625	1.076	1.625	0	0			
Community Centres	0.002	0	0.002	0	0	0		
Total	8.134	4.356	6.574	(1.560)	(19.179)	0.000		

Variance = Budget v Projected Outturn

PLANNING & ENVIRONMENT

Capital Budget Monitoring 2014/15 - Month 9

Programme Area	Total Budget £m	Actual Exp. £m	Projected Outturn £m	Variance (Under)/Over £m	Variance %age %	Variance Prev Qtr £m	Cause of Variance	Action Required
Ranger Services	0.157	0.024	0.115	(0.042)	(26.752)	(0.102)	Early Identified Rollover - Construction works due to begin last week of January. Delays with the design / tendering process.	Request approval to move funding of £0.042m into 2015/16
Energy Services	0.307	0.294	0.307	0	0	0		
Engineering	0.604	0.322	0.604	0	0	(0.102)		
Planning Grant Schemes	0.004	0.004	0.004	0	0	0		
Townscape Heritage Initiatives	0.402	0.052	0.262	(0.140)	(34.826)	0	Early Identified Rollover - Flint Court Scheme with Wales & West expected to cost circa £250k with some expenditure due in 2015/16	Request approval to move funding of £0.140m into 2015/16
Total	1.474	0.696	1.292	(0.182)	(12.344)	(0.204)		

Variance = Budget v Projected Outturn

TRANSPORT & STREETSCENE

Capital Budget Monitoring 2014/15 - Month 9

Programme Area	Total Budget £m	Actual Exp. £m	Projected Outturn £m	Variance (Under)/Over £m	Variance %age %	Variance Prev Qtr £m	Cause of Variance	Action Required
Sustainable Waste Management	0.659	0.405	0.659	0	0	0		
Highways	3.928	2.342	3.928	0	0	(0.089)		
Local Transport Grant	1.443	0.544	1.443	0	0	0		
Transportation	0.715	0.045	0.715	0	0	0		
Total	6.745	3.336	6.745	0.000	0.000	(0.089)		

Variance = Budget v Projected Outturn

ORGANISATIONAL CHANGE 1

Capital Budget Monitoring 2014/15 - Month 9

Programme Area	Total Budget £m	Actual Exp. £m	Projected Outturn £m	Variance (Under)/ Over £m	Variance %age %	Variance Prev Qtr £m	Cause of Variance	Action Required
Leisure Centres	0.044	0	0.019	(0.025)	(56.818)	0	Early identified rollover - Works at Flint Leisure Centre now part of larger project which will complete in 2015/16	Request approval to move funding of £0.025m into 2015/16
Recreation - Other	0.008	0	0	(0.008)	(100.000)	0	Early identified rollover - Project delayed, works to be completed in 2015/16	Request approval to move funding of £0.008m into 2015/16
Play Areas	0.001	0.147	0.001	0	0	0		All expenditure is funded from Section 106 contributions drawn down at year end
Total	0.053	0.147	0.020	(0.033)	(62.264)	0.000		

ORGANISATIONAL CHANGE 2

Capital Budget Monitoring 2014/15 - Month 9

Programme Area	Total Budget £m	Actual Exp. £m	Projected Outturn £m	Variance (Under)/ Over £m	Variance %age %	Variance Prev Qtr £m	Cause of Variance	Action Required
Administrative Buildings	1.281	0.884	1.281	0	0	0.126		
Total	1.281	0.884	1.281	0.000	0.000	0.126		

Variance = Budget v Projected Outturn

HOUSING REVENUE ACCOUNT

Capital Budget Monitoring 2014/15 - Month 9

Programme Area	Total Budget £m	Actual Exp. £m	Projected Outturn £m	Variance (Under)/ Over £m	Variance %age %	Variance Prev Qtr £m	Cause of Variance	Action Required
Major Works	2.914	0.623	2.988	0.074	2.539	0.069	Overspend due to continued additional works carried out in void properties. Overspend to be funded from other areas within the Capital programme.	Continuous rigorous monitoring of budget to ensure overspend doesn't escalate
Accelerated Programmes	1.118	0.159	1.037	(0.081)	(7.245)	(0.003)	The underspend is due to voucher receipts for works at properties which are not connected to mains gas, carried out in conjunction with Housing Renewals	
WHQS Improvements	7.399	6.317	7.403	0.004	0.054	(0.167)		
Disabled Adaptations	1.000	0.277	1.000	0	0	0.134		
Other Services	0	0.007	0	0		0		
Total	12.431	7.383	12.428	(0.003)	(0.024)	0.033		

Variance = Budget v Projected Outturn

SUMMARY

Capital Budget Monitoring 2014/15 - Month 9

Programme Area	Total Budget £m	Actual Exp. £m	Projected Outturn £m	Variance (Under)/ Over £m	Variance %age %	Variance Prev Qtr £m	Cause of Variance	Action Required
Chief Executive's	0.022	0.002	0.016	(0.006)	(27.273)	0		
People & Resources	0.088	0	0.088	0	0	0		
Governance	1.665	0.927	1.285	(0.380)	(22.823)	(0.065)		
Education & Youth	10.090	5.236	10.026	(0.064)	(0.634)	(1.015)		
Social Care	0.642	0.069	0.642	0	0	0		
Community & Enterprise	8.134	4.356	6.574	(1.560)	(19.179)	0		
Planning & Environment	1.474	0.696	1.292	(0.182)	(12.344)	(0.204)		
Transport & Streetscene	6.745	3.336	6.745	0	0	(0.089)		
Organisational Change 1	0.053	0.147	0.020	(0.033)	(62.264)	0		
Organisational Change 2	1.281	0.884	1.281	0	0	0.126		
Sub Total - Council Fund	30.194	15.654	27.969	(2.225)	(7.369)	(1.247)		
Housing Revenue Account	12.431	7.383	12.428	(0.003)	(0.024)	0.033		
Total	42.625	23.037	40.397	(2.228)	(5.227)	(1.214)		

Variance = Budget v Projected Outturn
